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New Shipper Review  
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April 1, 2004

MEMORANDUM TO: James J. Jochum  
Assistant Secretary  
for Import Administration

FROM: Holly A. Kuga  
Acting Deputy Assistant Secretary  
for Import Administration

RE: Certain Pasta from Italy (Period of Review: July 1, 2002 through  
December 31, 2002)

SUBJECT: Issues and Decisions for the Final Results of the New Shipper Review  
of the Antidumping Duty Order on Certain Pasta from Italy

Summary:

We have analyzed the case briefs and rebuttal briefs submitted by interested parties. As a result of our analysis, we have made changes in the margin calculations. We recommend that you approve the positions we have developed in the Discussion of Interested Party Comments section of this memorandum. Below is the complete list of the issues in this review for which we received comments from the parties:

I. List of Comments:

Comment 1: Clerical Error Corrections  
Comment 2: Unreconciled Difference  
Comment 3: Depreciation on Idled Assets  
Comment 4: Financial Expense Ratio  
Comment 5: Direct Material Yield Losses  
Comment 6: Parent Company's G&A Expenses

II. Background

On January 5, 2004, the Department published the preliminary results of the new shipper review of the antidumping duty order on certain pasta from Italy. See Notice of Preliminary Results of New Shipper

Review of the Antidumping Duty Order on Certain Pasta from Italy, 69 FR 319 (January 5, 2003) (“Preliminary Results”). The merchandise covered by this review is described in the Federal Register notice of final results of this new shipper review, issued concurrently with this memorandum. The review covers Pastificio Carmine Russo S.p.A. (“Russo”). The period of review (“POR”) is July 1, 2002, through December 31, 2002. We received case briefs and rebuttal briefs from petitioners<sup>1</sup> and Russo.

### III. Discussion of Interested Party Comments

#### Comment 1: Clerical Error Corrections

Petitioners state that in the Department’s recalculation of Russo’s home market imputed credit expense, the Department added instead of subtracted Russo’s reported other discounts (OTHDIS1H through OTHDIS4H). Petitioners also argue that the Department, in the recalculation of the imputed credit expense, incorrectly used the figure of 360, instead of 365 for the number of days in a year, thereby inflating the value of the imputed credit expense. Petitioners request that the Department correct these issues for the final.

Petitioners also argue that the Department converted Russo’s reported U.S. packing costs twice, once at line 1280, and again at line 1463. Petitioners request that the Department correct these clerical errors for the final.

Russo did not comment on this issue.

#### *Department’s Position:*

We agree with petitioners. We have corrected the clerical errors involving Russo’s credit expenses and U.S. packing costs for the final. See Russo’s April 1, 2004 Final Calculation Memorandum (see Memorandum to the File through James Terpstra, Program Manager, Office of AD/CVD Enforcement, VI, from Alicia Kinsey, dated April 1, 2004 ) for a detailed explanation of the corrections to the margin calculation.

#### Comment 2: Unreconciled Difference

Russo argues that the Department erred when it calculated a global adjustment to the cost of manufacturing (“COM”) to account for an apparent discrepancy between Russo’s “Total Reported Costs” and “Total POR Costs.” Russo contends that this apparent discrepancy is not an unaccounted-

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<sup>1</sup> Petitioners are New World Pasta Company, Dakota Growers Pasta Company, A. Zerega Sons, Inc., and American Italian Pasta Company.

for cost, but is comprised solely of Russo's purchases of semolina for use in its tolling operations. Russo contends that in keeping with long-standing Department practice and regulation, it specifically excluded these semolina costs in its direct material cost calculations because the semolina used for toll production was bought at nonmarket prices. Also, Russo resells the finished tolled product to the semolina supplier at a predetermined price which covers all costs. Russo argues that the Department should disregard the adjustment for the differential between reported costs and POR costs, because of the nature of the semolina purchases (i.e., nonmarket purchases from tolling suppliers).

Petitioners state that Russo did not provide any evidence to support its claim that it is the Department's practice to exclude nonmarket-priced input purchases from tolling suppliers. Petitioners contend that though the Department does have a practice concerning how to value a major input, the "major input" rule at 19 CFR 351.407(b), does not apply to the cost of semolina purchased from unaffiliated suppliers.

Petitioners state that Russo's characterization of the acquisitions of semolina as "purchases" is incorrect, because in a tolling arrangement, Russo would not purchase the semolina. Petitioners contend that in a tolling arrangement, the suppliers would retain title to the semolina, and the semolina purchases would not be recorded by Russo, rather only the processing costs and tolling revenues would be reflected in Russo's records. Petitioners assert that the Department should continue to increase Russo's total cost of manufacture to account for the unreconciled difference between Russo's reported costs and costs recorded in its accounting system.

*Department's Position:*

We disagree with respondent and have adjusted Russo's cost for the unreconciled difference between the extended total cost of manufacturing reported to the Department and the total costs recorded in Russo's books and records for the POR. We agree with Russo that the majority of the difference between the costs reported in the financial statements and the costs reported to the Department is a result of Russo not including semolina purchased from unaffiliated suppliers pursuant to a particular agreement. However, we disagree that Russo's agreement qualifies as a tolling arrangement. According to 19 CFR 351.401(h), the Department will not consider a toller or subcontractor to be a manufacturer or producer where the toller or subcontractor does not acquire ownership, and does not control the relevant sale, of the subject merchandise or foreign like product. In the current case, Russo does acquire ownership and does control the relevant sale through its contractual agreement; therefore, Russo is the producer of the pasta, not a subcontractor or toller. See Notice of Final Determination of Sales at Less Than Fair Value: Static Random Access Memory Semiconductors from Taiwan, 63 FR 8909, 8916 (February 23, 1998).

Section 773(f)(1) of the Tariff Act of 1930, as amended ("the Act") states, "costs shall normally be calculated based on the records of the exporter or producer of the merchandise, if such records are kept in accordance with the generally accepted accounting principles ("GAAP") of the exporting

country....” In this case, the semolina costs from Russo’s normal books and records include the cost of the semolina purchased from all of Russo’s suppliers. See the Department’s cost verification report dated December 24, 2003 (“CVR”) at page 18. The books were prepared in conformity with Italian GAAP and reasonably reflect the cost of raw materials during the POR. Russo has offered no evidence that the purchase price of the semolina from unaffiliated suppliers does not represent an open market negotiated price. In fact, Russo reported the sales of the finished pasta back to these suppliers in the sales database submitted to the Department and has not adjusted those sales prices in any way. Furthermore, sections 773(f)(2) and (3) of the Act, which address disregarded transactions and the major input rule, specifically deal with transactions between affiliated parties. In this case, the suppliers are not affiliated with Russo; therefore, those sections of the Act do not apply.

The Department’s normal treatment of an unreconciled cost difference, as explained in the Final Determination of Sales at Less Than Fair Value: Stainless Steel Bar from Italy, 67 FR 3155 (January 23, 2002) and accompanying Issues and Decision memorandum at Comment 50, “is to include such items in the calculation of COP and CV unless the respondent can identify and document why the amount does not relate to the merchandise under investigation.” See, e.g., Notice of Final Determination of Sales at Less Than Fair Value: Certain Hot-Rolled Flat-Rolled Carbon-Quality Steel Products from Brazil, 64 FR 38756, 38785 (July 19, 1999) (“Hot-Rolled Steel from Brazil”). In the current case, the quantity of the finished pasta sold to the unaffiliated suppliers was included in Russo’s cost database as well as its sales database; therefore, it was considered foreign like product. Accordingly, to capture all of the raw material costs associated with the production of the subject merchandise during the POR, we have increased Russo’s reported COM for the full amount of the unreconciled difference.

#### Comment 3: Depreciation on Idled Assets

Russo argues that the Department should not adjust its general and administrative (“G&A”) expenses to account for depreciation on idled assets (i.e., milling machinery and cookie machinery) that were not depreciated during the POR. Russo argues that under Italian law, it was not required to depreciate the idled assets not used in productive activities. Furthermore, Russo contends, if it did depreciate those assets, it is permissible under Italian law to reduce the percentage of depreciation on those idled assets according to the usage of the asset. Russo points out that if a company chooses this depreciation method, it must continue to use the reduced depreciation percentage in subsequent years. Russo states that when it originally purchased the idled assets, it elected this reduced depreciation methodology during the period in which it did depreciate those assets.

Russo explained that there were two types of machinery that were idled and not depreciated during the POR. The milling machinery had been previously used in the mill to produce semolina, and the cookie production machinery, which had been used to produce cookies. Russo argues that if the Department continues to depreciate the idled milling machinery, it should be depreciated at the lower rates that were

permitted under Italian law and GAAP and in accordance with the methods previously used by the company.

Russo contends that the cookie machinery, which has been disassembled to be sold as scrap metal and was not used in the production of the merchandise under consideration, should not be depreciated. Russo cites the Final Determination of Sales at Less Than Fair Value: Structural Steel Beams from Taiwan, 64 FR 35484 (May 20, 2002) and accompanying Issues and Decision memorandum at Comment 3 (“Beams from Taiwan”), as precedent for this decision. Russo points out that in that case the Department excluded depreciation expense related to idled assets that were irrelevant to the respondent’s core business.

Petitioners argue that it is the Department’s standard practice to include depreciation expenses on idled assets in the calculation of G&A. To support this claim, petitioners cite Silicomanganese from India: Notice of Final Determination of Sales at Less Than Fair Value and Final Negative Critical Circumstances Determination, 67 FR 15531 (April 2, 2002), and accompanying Issues and Decision memorandum at Comment 12.

Petitioners argue that Russo’s reliance on Italian tax law and GAAP is incorrect. According to petitioners, section 773(f)(1)(A) of the Act provides that the Department is to rely on data from respondent’s records that comply with the home country’s GAAP only if the data reasonably reflect the costs of production. Petitioners argue that when the data from respondent’s records do not accurately reflect actual costs, the Department can adjust respondent’s costs. Petitioners recommend that the Department continue to include depreciation expenses for idled assets in Russo’s G&A calculations for the final results.

*Department’s Position:*

We disagree with the respondent and have continued to include the depreciation of the idled assets in the calculation of Russo’s G&A expense rate calculation. As petitioners pointed out, and as discussed in Comment 2 above, section 773(f)(1) of the Act provides that costs shall normally be calculated based on the records of the exporter or producer of the merchandise, if such records are kept in accordance with the GAAP of the exporting country and reasonably reflect the costs associated with the production and sale of the merchandise. In this case, Russo’s normal books and records do not reasonably reflect the depreciation expenses that relate to the company’s operations as a whole.

We believe that recognizing no depreciation expense on idled assets results in per-unit costs that do not reasonably reflect the costs associated with the production and sale of the merchandise under review. Specifically, fixed assets lose value over time regardless of whether they are idle or in active service. To recognize no costs associated with these assets fails to recognize this fact. According to International Accounting Standards (“IAS”) 16, if an asset is impaired or no longer in active service, then the asset value should be either written-down or written-off. Otherwise, IAS 16 states,

“(w)hatever the method of depreciation chosen, it must result in a systematic and rational allocation of the cost of an asset . . . over the asset’s expected useful life.” See Final Results of the Antidumping Duty Administrative Review on Certain Preserved Mushrooms from India, 68, FR 41303 (July 11, 2003) and accompanying Issues and Decision memorandum at Comment 10.

We agree with Russo that it is appropriate to calculate depreciation using the reduced depreciation rate for the mill plant and machinery. Russo has supported using the reduced depreciation rate by providing references to the Italian Tax Law (provided in cost verification exhibit (“CVE”) 19), and to past company practice (provided in the notes to the financial statements and through examining the fixed asset ledger).

We disagree, however, with Russo that we should not include the depreciation expense on the idled cookie machine in the G&A expense calculation. The Department has stated in previous cases that during the productive cycle, the expenses associated with fixed assets are absorbed by the merchandise those assets produce. However, once the assets are decommissioned, the company as a whole has to bear the expenses associated with the closure because the assets are no longer productive. See Notice of Final Determination of Sales at Less Than Fair Value; Stainless Steel Bar from the United Kingdom, 67 FR 3146 (January 23, 2002) and accompanying Issues and Decision memorandum at Comment 3. In Beams from Taiwan the respondent had operated a distribution facility which had been idled during the period of investigation. The respondent had rental income and other expenses from the distribution facility recorded in its financial statements. In that case we determined that the income and expenses from the respondent’s property leasing activity was a separate line of business, which was in operation during part of the period of investigation. Therefore, the depreciation on the idled facility was related to the property leasing business that had been in operation and not included in the G&A calculation of the company as a whole. In the current case, the cookie machine was not operating during the POR at all; therefore, the company as a whole has to bear the expenses associated with the cookie machine because the assets are no longer productive.

#### Comment 4: Financial Expense Ratio

Russo argues that the Department incorrectly disallowed investment income and pension valuation increases from the calculation of total consolidated financial interest expenses. Regarding the investment income, Russo states that it is the Department’s policy to offset interest expense by short-term revenue, whether the revenue is characterized as investment income or interest income. Russo points out that in the Final Results of the Antidumping Duty Administrative Review of Brass Sheet and Strip from Canada, 65 FR 37520 (June 15, 2000) (“Brass Sheet and Strip from Canada”) and the accompanying Issues and Decision memorandum at Comment 3, the Department permitted the offset to interest expense where the interest revenue was based on short-term investments related to the ordinary operations of the company. Furthermore, Russo contends that because Russo’s accounting records distinguish between short-term and long-term financial assets, the presumption must be that the investment income is derived from the relevant short or long-term investment instrument, and, because

there is no evidence on the record to suggest that this income was earned on anything other than a short-term instrument, the Department should permit the deduction to interest expenses. See Final Determination of Sales at Less Than Fair Value: Stainless Steel Sheet and Strip in Coils From Germany, 64 FR 30710, 30745 (June 8, 1999) (“Sheet and Strip in Coils from Germany”).

Regarding the pension valuation, Russo contends that the valuation is an annual adjustment to account for inflationary pressures, and, therefore, a short-term valuation adjustment. Russo notes that the interest accrued on the underlying holding in the pension fund has correctly been booked as long-term interest income, and is not included by Russo as an offset to interest expense. Russo argues that the Department should treat this adjustment as short-term interest revenue, and deduct it from interest expenses.

Finally, Russo contends that the Department erred when it calculated a ratio based only on Russo’s financial accounts to impute a deduction of selling, general and administrative (“SG&A”) expenses and other expenses from its parent company’s consolidated cost of goods sold (“COGS”). Russo argues that the companies under the holding company are engaged in diverse businesses such as, investment, service, and sports-related enterprises, and that Russo is the only company in the group which is engaged in selling a commodity good that requires extensive packing operations, packaging materials, and SG&A support. As such, Russo contends, to impute the ratio between cost of manufacture and total costs of only the Russo company and apply it to all the other group companies engaged solely in service and financial investment is unfair and skews the allocation of financial expenses. Russo suggests reducing the COGS adjustment by the percentage of Russo’s cost of production to the consolidated group’s total cost of production as an alternative to the methodology used by the Department in the Preliminary Results.

Petitioners argue that the Department’s cost questionnaire allows a respondent to reduce the amount of interest expense incurred by any interest earned by the company on short-term investments of its working capital. Petitioners contend that the investment revenue on short-term credit and pension revaluation adjustment are clearly not connected to Russo’s working capital. Petitioners state that the interest revenue is related to investment income and the pension valuation is related to an inflation adjustment and as such, is not realized, actual income. Petitioners state that the Department should continue to disallow the two interest income offsets for the final results.

Petitioners argue that Russo’s reported consolidated COGS amount improperly included packing and SG&A expenses. Petitioners maintain that because Russo did not submit the necessary information to make an adjustment, the Department appropriately used verified information to reduce Russo’s consolidated COGS for packing and SG&A expenses. Petitioners also note that Russo did not point to any record evidence to support its claim that Russo incurs aberrationally high SG&A and packing expenses compared to its affiliates. For the final results, petitioners request that the Department reduce Russo’s consolidated COGS by the proportionate amount of SG&A and packing expenses incurred by Russo’s affiliated companies.

*Department's Position:*

We disagree with Russo and have continued to disallow the offset to financial expenses for investment income and from the pension valuation. In previous cases, the Department has clearly stated that the “burden of proof to substantiate the legitimacy of a claimed adjustment falls on the respondent party making that claim.” See Notice of Final Results of the Antidumping Duty Administrative Review of Silicon Metal from Brazil, 64 FR 6305, 6323 (February 9, 1999). In the current case, Russo did not meet its burden of proof for either the investment income or the pension valuation.

Russo points to no evidence on the record that the investment income that was recorded by its parent company in its consolidated financial statements was short-term in nature. In Brass Sheet and Strip from Canada cited by Russo (at Comment 3 above), the respondent in that case provided documentation that the interest income used to offset the interest expenses was short-term in nature. Similarly, in Stainless Steel Sheet and Strip in Coils from Germany, 64 FR at 30746, the Department accepted the respondent's short-term interest income offset because the respondent met the burden of proof and substantiated the adjustment. In that case, the respondent's consolidated financial statements distinguished between interest earned from long-term and short-term assets, which substantiated the respondent's short-term interest income offset. By contrast, in this proceeding, we have excluded Russo's investment income offset because the respondent was not able to substantiate it as short-term interest income. Therefore, based on the Department's past practice, we have disallowed Russo's investment income offset in the financial expense calculation. See Final Determination of Sales at Less Than Fair Value: Stainless Steel Sheet and Strip in Coils From France, 64 FR 30820, 30837 (June 8, 1999) (“Sheet and Strip in Coils from France”).

Russo has also failed to provide any documentation to substantiate that the revaluation of pension assets should be used as an offset to interest expenses. In fact, the evidence on the record shows that this offset was the result of a year-end adjustment to revalue the pension assets which are long-term in nature. Therefore, it is not interest income, it is a revaluation of pension assets which the Department does not include in the financial expense ratio calculation. Furthermore, even if it was interest income, it would not be included as an offset to interest expenses because it relates to a long-term asset. As noted in the Final Determination of Sales at Less Than Fair Value: Stainless Steel Bar from Germany, 67 FR 3159 (January 23, 2002) and accompanying Issues and Decision memorandum at Comment 18, the Department “excludes income from long-term financial assets because such income is related to investing activities and is not associated with the general operations of the company. In short, we treat income from long-term investments as a separate line of business with the specific purpose of generating income on investments.” As a result, we have disallowed Russo's pension valuation offset in the financial expense calculation.

We agree with Russo, in part, regarding the adjustment to the consolidated COGS used in the denominator of the financial expense ratio calculation. Because the consolidated group consists of investment, service and sports-related companies, as well as pasta producing companies, we agree that



using the packing expense of the pasta manufacturing companies to extrapolate the packing expense of the consolidated group may overstate the consolidated packing expense of the group. However, there is no evidence on the record to support Russo's claim that its percentage of SG&A expenses is higher than the other companies within the consolidated group. Furthermore, Russo stated on page 11 of its October 31, 2003, third supplemental questionnaire response, that "[P]acking and other expenses have been excluded from the COGS used to allocate financial interest expenses." Given the lack of accuracy of Russo's statement, and the fact that Russo failed to submit the information necessary for the Department to adjust the consolidated COGS for packing, selling and administrative costs, the Department has continued to adjust the consolidated group's COGS by Russo's percentage of SG&A expenses as well as by the pasta companies' actual packing expenses.

Comment 5: Direct Material Yield Losses

Petitioners contend that Russo made errors in the calculation of its yield loss factor. Petitioners suggest that to correctly calculate the yield loss Russo should have used the total quantity of finished pasta produced as the denominator, not the quantity of semolina consumed in production. Also, in the numerator of the calculation, Russo should have used the total purchases of semolina, not the total purchases less spoiled semolina. Petitioners argue that the Department should use the corrected higher yield loss factor for the final results.

Russo contends that it properly calculated its yield loss. Russo states that it correctly adjusted semolina purchases for the semolina packaged and resold (i.e., non-scope merchandise). Russo also claims it accurately adjusted its semolina purchases for booking differences between its accounting and inventory records of purchased semolina. Russo notes that under Italian GAAP, it must adjust the quantity booked in its inventory ledger to be consistent with its accounting system. This difference, Russo contends, is an accounting adjustment, not the spoiled semolina to which petitioners refer. Russo states it did not double-count spoilage, but instead adjusted Russo's inventory records to conform to its accounting records.

Further, Russo argues that it correctly deducted actual spoiled semolina because this loss was not related to the production process; the semolina was spoiled prior to production in the unloading of semolina into storage. Russo contends that it is inaccurate to include the spoilage factor in calculating the semolina used in production.

Russo argues that it was necessary to calculate semolina consumption because the yield factor absorbs the loss into the kilogram cost of semolina, not the kilogram cost of finished pasta. Russo contends that because it applied the yield loss factor to its cost of direct materials and not to its cost of the finished product, it is correct and accurate to allocate the yield loss over the net semolina consumed.

*Department's Position:*

We agree with petitioners, in part, that Russo's direct material yield calculation is incorrect. We agree with Russo that using the quantity of net semolina used in production in the numerator of the yield calculation is correct. However, using semolina consumption in the denominator of the yield calculation is not correct. After reviewing the reconciliation of Russo's per-unit conversion costs to the COM, found in CVE 15, Russo's semolina movement schedule in CVE 17, Russo's material cost calculation in CVE 21, and Russo's yield calculation in CVE 22, we determine that in calculating its per-unit semolina cost, Russo has captured all of the costs of semolina purchased for consumption, except for the cost of semolina purchased for tolling (discussed in comment 2 above), and the cost of semolina resold. Because all other semolina costs have been captured in the average per-unit semolina cost, the net semolina input into production (*i.e.*, the quantity of semolina after the accounting adjustments and after pre-production spoilage) should be used in the numerator of the yield calculation. However, the per-unit costs of the semolina reported to the Department should reflect the per-unit cost of semolina needed to produce a kilogram of the finished product, not the per-unit cost of the semolina consumed. Therefore, the kilograms of finished pasta produced should be used in the denominator of the yield calculation. The difference in the reported costs as a result of this change in the yield calculation is minor and has been captured in the unreconciled difference adjustment discussed in comment 2 above.

#### Comment 6: Parent Company's G&A Expenses

Petitioners argue that Russo did not include any of its parent company's G&A expenses, thereby deviating from the Department's normal practice. Petitioners argue that for the final results, the Department should include a proportional amount of Russo's parent company's G&A expenses in the calculation for Russo's G&A expense ratio.

Russo argues that there is no record evidence that the parent company provided G&A support to Russo. Russo notes that while it is the Department's standard practice to include a share of a parent's G&A expenses incurred on the reporting entity's behalf, the Department must find evidence that the parent provided administrative services on behalf of the respondent. Russo cites to Notice of Final Determination of Sales at Less than Fair Value: Structural Steel Beams from South Africa, 67 FR 35485 (May 20, 2002) and accompanying Issues and Decision memorandum at Comment 6 ("Structural Steel Beams from South Africa") as precedent for its position. Russo argues that in the absence of record evidence that indicates that G&A or other non-operating expenses were incurred for or on behalf of Russo, the Department should not include a portion of the parent's G&A be imputed to Russo's operations.

#### *Department's Position:*

We agree with petitioners that a portion of Russo's parent company's G&A expenses should be included in Russo's G&A expense rate calculation. For calculating G&A, it is the Department's long-standing practice to require a respondent to report not only its own G&A expenses, but also a proportional share of a parent's G&A expense incurred on the reporting entity's behalf. See, e.g.,

Antidumping Duty Administrative Reviews on Large Newspaper Printing Presses and Components Thereof, Whether Assembled or Unassembled, from Germany - September 1, 1998, through August 31, 1999, 66 FR 11557 (February 26, 2001) and accompanying Issues and Decision memorandum at comment 8 ("LNPPs From Germany"), where the Department adjusted a respondent's submitted data to include an allocated portion of the parent company's G&A expenses. The Department normally will allocate a portion of G&A expenses of the parent company if that company provided services for its subsidiary. Based on our analysis of the information on the record, we determine that because Russo's parent company is a financial holding company with no separate business activities, a portion of its G&A expenses should be allocated to Russo.

In Structural Steel Beams from South Africa, the Department stated that G&A and other non-operating income and expense items are not considered to be fungible. Therefore, the other non-operating income and expenses realized by a related company do not necessarily affect the general activity of the respondent. In that case the Department did not find any evidence that the parent company provided services on behalf of the respondent in the production of subject merchandise. However, in the current case, while Russo's parent financial holding company may not have directly provided services on behalf of Russo in the production of subject merchandise, its sole business purpose was to hold and oversee all of the companies owned by the holding company. Therefore, its G&A expenses relate to its general operations, which is the oversight of the companies within the holding group, and should be allocated to all of such companies, including Russo.

#### Recommendation

Based on our analysis of the comments received, we recommend adopting all of the above positions. If these recommendations are accepted, we will publish the final results and the final weighted-average dumping margins in the Federal Register.

Agree \_\_\_\_\_

Disagree \_\_\_\_\_

\_\_\_\_\_  
James J. Jochum  
Assistant Secretary  
for Import Administration

\_\_\_\_\_  
Date